

Guide to Application Dates - ABATEMENT, EXEMPTION and DEFERRAL		
Abatement/Exemption	Statutory Citation	Application Date
ABATEMENT		
Overvaluation Improper Classification Disproportion	Ch. 59 § 59	February 1* (3 rd Q tax due date)
RERSIDENTIAL EXEMPTION		
Residential	Ch. 59 § 5C	Within 3 months of the mailing of the 3 rd Q tax bill
PERSONAL EXEMPTION		
Elderly (65 years +)	Ch. 59 § 5 (41C)	Within 3 months of the mailing of the Fiscal Year 3 rd Q tax bill
Surviving Spouse Minor Child of Deceased Parent Elderly (70 years +)	Ch. 59 § 5 (17D)	
Blind	Ch. 59 § 5 (37A)	
Veteran	Ch. 59 § 5 (22, 22A, 22B, 22C, 22D, 22E)	
Surviving Spouse or Child of Deceased Police/Fire	Ch. 59 § 5 (42, 43)	
Hardship	Ch. 59 § 5 (18)	
Statutory Exemption		
Charitable	Ch. 59 § 5 (3)	February 1*
House of Worship & Parsonages	Ch. 59 § 5 (11)	
All Other	Ch. 59 § 5	
Deferrals		
Deferral (age 65+)	Ch. 59 § 5 (41A)	Within 3 months of the mailing of the Fiscal Year 3 rd Q tax bill
Deferral (hardship due to military service)	Ch. 59 § 5 (18A)	

* Application date. However, when February 1 falls on a weekend, applications are due the first Monday immediately following February 1.